IN THE UNITED STATES DISTRICT COURT FOR THE MIDDLE DISTRICT OF ALABAMA NORTHERN DIVISION

REGIONS ASSET COMPANY, REGIONS FINANCIAL CORPORATION, and REGIONS BANK,)))
Plaintiffs,	Civil Action No. 2:06-cv-882-MHT
v.)
REGIONS UNIVERSITY, INC.)
Defendant.)

CORPORATE/CONFLICT DISCLOSURE STATEMENT

In accordance with the order of this Court, Regions Bank, a Plaintiff in the abovecaptioned matter, hereby makes the following disclosure concerning parent companies. subsidiaries, affiliates, partnership, joint ventures, debtor, creditors' committee, or other entities reportable under the provisions of the Middle District of Alabama's General Order No. 3047.

The following entities are hereby reported, of which only Regions Financial Corporation is a publicly traded company.

> Regions Financial Corporation Regions Title Company, Inc. (Inactive) Regions Asset Holding Company, Inc. Regions Asset Company Regions Licensing Company Regions Investment Management Holding Company Regions Investment Management Company RAMCO - FL Holding, Inc. Regions Asset Management Company, Inc. Regions Agency, Inc. Regions Insurance Agency of Arkansas Regions Interstate Billing Service, Inc. Regions Reinsurance Corporation MCB Life Insurance Company Regions Agency, Inc.

Regions Acceptance, LLC

Union Planters Mortgage Finance Corporation

Millcreek Development Partnership, L.P.

Magna Data Services, Inc.

Uptenco, Inc.

Upartco, LP

Upmortgages GP

Upbna Holdings, Inc.

UPB Holdings, Inc.

Union Planters Preferred Funding Corp

Union Planters Preferred Funding II Corp

UPB Investments, Inc.

UPIB, Inc.

MICB, Inc.

Union Planters Community Foundation

CID Holding Company

Leader Holding Company, LLC

First Service Corporation

Union Planters Home Equity Corp.

UP Investments LP

Union Planters Hong Kong, Inc.

Regions Hong Kong Limited

Planters Enterprise Holding, Inc.

Planters Enterprise of Illinois, Inc.

Capital Factors Holdings, Inc.

CF One, Inc.

CF Investor Corporation

CF Two, LLC

Capital Factors, Inc.

Capital TempFunds, Inc.

CF Funding Corporation

Athletic Resource Management, Inc.

The Housing Enterprise of Central Alabama, LLC

Lone Star New Markets LP

RF Trust Company

Park Meridian Statutory Trust I

Morgan Keegan & Company, Inc.

MK Licensing, Inc.

MK Assets, Inc.

SouthPoint Structured Assets, Inc.

MK Holdings, Inc.

Morgan Keegan Fund Management, Inc.

Morgan Asset Management, Inc.

WealthTrust. Inc.

Merchant Bankers, Inc.

Morgan Keegan Mortgage Company, Inc.

Morgan Keegan Municipal Products, Inc.

Morgan Keegan Municipal Products II, Inc.

Morgan Properties, LLC

Morgan Keegan Insurance Agency of Alabama, Inc. (Inactive)

Morgan Keegan Insurance Agency of Louisiana, Inc. (Inactive)

Morgan Keegan Insurance Agency of Arkansas, Inc. (Inactive)

MK Investment Management / MK Realty

Morgan Keegan Funding Corporation (Inactive)

Cumberland Securities Company, Inc. (Inactive)

Albrecht & Associates, Inc.

Morgan Keegan Financial Products, Inc.

PFIC Corporation - Trenton, TN

PFIC Pennsylvania Agency, Inc.

Union Planters Insurance Agency of Texas, Inc.

PFIC Arizona Agency, Inc.

Union Planters Insurance Agency, Inc.

Union Planters Insurance Agency of Florida, Inc.

PFIC Tennessee Agency, Inc.

Regions/Morgan Keegan Financial Services, Inc. (fka Union Planters Insurance

Agency of Mississippi, Inc.)

PFIC Securities Corporation

Regions/Morgan Keegan Financial Services, Inc. (fka Union Planters Insurance

Agency, Inc.)

Regions Insurance Group, Inc.

Rebsamen Insurance, Inc.

ICT Insurance Agency, Inc.

Regions Insurance Services, Inc.

Regions Insurance Services of Alabama, Inc.

Regions Life Insurance Company

Regions Financing Trust I

Regions Financing Trust II

Regions Financing Trust III

Regions Financing Trust IV

Regions Financing Trust V

Regions Financing Trust VI

Union Planters Capital Trust A

Fundsxpress, Inc.

UP Energy Investments, Inc.

Colona Synfuel Limited Partnership, LLP

Regions Financial (DE) Inc.

A-F Leasing, LLC

AmSouth Auto Receivables LLC

AmSouth Investment Management Company, LLC

AmSouth Investment Services, Inc.

Cahaba Corporation

Cahaba International, Inc.

AmSouth Reinsurance Company, Ltd.

Cahaba International, Ltd.

FMLS, Inc.

OakBrook Investments, LLC

ASB Affordable Housing, Inc.

Regions Business Capital Corporation

AmSouth Finance corporation

Regions Equipment Finance Corporation

Regions Equipment Finance, Ltd.

A-F Leasing, Ltd.

AmSouth Asset Management, Inc.

GTC Title, Inc.

MCC Holdings, Inc.

Meriwether Capital Corporation

First AmTenn Life Insurance Company

Southern Equity Mortgage, LLC

PFIC Advisors, Inc.

Crockett Adjustment, Inc.

Regions Community Development Corporation (fka AmSouth Community

Development Corporation

Regions Financial Corporation Foundation

Regions/AmSouth Foundation

Greenview Townhomes, LLC

Provence Place GP, Inc.

Regions Provence Place, LLC

Provence Place, LP

Respectfully submitted this 6th day of September, 2007.

/s/ William G. Pecau

One of the Attorneys for Plaintiff Regions Bank

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CERTIFICATE OF SERVICE

I hereby certify that I electronically filed the foregoing with the Clerk of the Court using the CM/ECF system and service will be perfected upon any CM/ECF participants electronically and I have mailed by United States Postal Service a copy of the foregoing document to any non-CM/ECF participants this the 6th day of September, 2007:

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